

12-0 A
DISCOURSE

(By way of E S S A Y)

HUMBLY OFFER'D

To the Consideration of the
Honourable House of Commons,

Towards the

Raising Moneys

BY A N

EXCISE.

DEMONSTRATING

The Conveniency of Raising Moneys that Way.

Together with an Enumeration of some certain particular
Commodities, whereupon an Annual Receipt of **One**
Billion may be presently Settled, and with the same
Ease to the People, as any other Part of His Majesty's
Revenue whatsoever.

By **M. C. Esq;**

L O N D O N:

Printed for the **AUTHOUR.** 1695.

I*T is Humbly Pray'd, That this Paper may
be Read through without the Eye of Pre-
judice ; and though it may be Indicted, yet
till heard for it self, it may not be Arraign'd
and Condemn'd. If it be found in any thing
worthy, the Rest may have Pardon upon the
Account of the real and good Intention of
the Loyal Proposer.*

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By W. C. Esq;

L O N D O N :

Printed for the AUTHOR. 1695.

DISCOURSE

(By way of ESSAY)

ON THE

TO THE CONSIDERATION OF THE

HONORABLE HOUSE OF COMMONS

IN THE

SEVENTH YEAR

BY A N

EXCISE

DEMONSTRATING

The Consequence of Raising Money from Wine

Together with an Examination of some certain parts of the
Committee's Report upon an Annual Report of the
Committee, and a general Statement of the
State of the Excise, as any other part of the
Revenue.

By J. C. R.

LONDON

Printed for the AUTHOR. 1801

A
DISCOURSE
Towards the
Raising of Moneys
BY AN
EXCISE.



W H E N we speak of an *Excise*, or of the Conveniency of *Raising Moneys* that way, we mean not simply the *Excise* now Established and Settled upon *Beer*, and *Ale*, and other *Liquors*; but the whole *Duties*, of any kind whatsoever, that are Charged upon any Goods or Commodities expended within the Kingdom. The *Duty* of the *Customs*, (an Ancient and Honourable Revenue) as also the *Additional Duty*; when we consider either the One, or the Other, (*natura rei*) in the strictest Consideration of things, are no other than a kind of *Excise*, differing more in the Name, than in the Nature of the things; for, what else are they but a *Tax*, *Imposition* or *Custom*, (be they called as Men will have them) upon the Commodities that are spent, used or made amongst them.

This Notion being premised, there will be a fair way made, for the better apprehending the Matter in hand, which is, To shew the Conveniency of *Raising Moneys*, by way of an *Excise*, upon such Goods and Commodities as are spent among us; from which we have the Experience of that which is already settled, which will also give an unquestionable Testimony of the Commodiousness of such, both to His Majesty and People; inasmuch as those Commodities we send Abroad, and those we receive Home by our *Merchants*, Raise to the King little less than *Seven Hundred Thousand Pounds per Annum*, and that in a very facile and easie way, and to the great Satisfaction of the People: Now, somewhat the like Sum may be Raised from some other Commodities of the like use, which is the Design of this Paper.

But before we mention the Particulars, it may not be amiss to demonstrate, very briefly, wherein the Conveniency of this way of Raising doth consist: And that it is so Commodious as is suggested; which will appear, if we consider.

First, That there is a great Conveniency even in the very Manner of Collection, and abundantly more to the Satisfaction of the People, than usually is in other ways; for herein is a great Conveniency, inasmuch as that when this Duty is truly paid by the Body of the People, who are the Spenders of the Commodities; yet the Money being deposited by the *Makers* or *Factors*, who take it again, in the Price of them, at the Sale, the People pay it insensibly in the Value of the Goods they Buy; for we must not think that the *Merchants* or *Traders* pay all the Money of the *Customs* and *Excise*; they are but the Depositors of it, and the People paying it in a way so secret and insensible, it meeteth not with any Contradiction from them, as it would do, were they themselves to lay down the present Money. We have a manifest Proof of what is now urged from the Business of the *Heath-Money*, a Receipt (had it been well managed) would, in a few Years, have

have brought to the Crown very great Sums of Money, and had daily increas'd it: and should there now, for some time, the *Duty of One Shilling per Room*, be laid upon all *Useful Rooms* in every House, we mean *Mansions*, or *Dwelling-Houses*, excepting therein the *Garrets*, *Closets*, *Pantries*, *Butteries*, and *Pasteries*, (the Poor to be exempted from this *Duty*) and all Persons, paying either to the Poor, or Church, Living in Houses of Two Rooms, to Pay but for One; if in Houses of Three, to Pay for Two; and if in Houses of Four, to Pay for the whole; and so upward. This *Duty* well managed will bring a Revenue greater than the *Hearth-Money* was. For, since the Repealing of that *Act*, a great many Thousands of Houses have been Built; and besides, there were Abundance of Houses that were Erected in the Time that *Duty* on *Fire-Hearths* continued, that neither had Hearths or Chimneys in them; Others had Hearths that never were laid or made use of; so that very great Troubles and Disputes did happen thereupon.

This *Duty* being laid, as is Proposed, a Law may be so effectually made, that after a true survey and discharge of such that are to be freed from that *Duty*, that Money will come in with as much Ease as any *Tax* now settled by *Act of Parliament*.

It is well known how that Revenue of *Hearth-Money* grew so uneasie, and vexatious to the People, the ill Management of the Farmers and Officers, were the true Cause of so many and great Complaints; But the Receipt of this *Duty*, if it shall be thought fit to be for some time paid, Offices must be Erected in their several Counties, to which (as in the Case of *Excise*) the People may repair, and pay in their Money, and receive their Acquittances *gratis*. And that, for Supply of His Majesty's present extraordinary Occasions, that *Duty* to be paid at the beginning of every Half Year, and so forward. And such Care must be taken at first, upon the Survey, to settle all things so, that there may be no room left for the People

People to cavil at, or to think themselves in the least injured.

And as Houses are New Erected, the Constables of every Parish may be obliged to give in to the Collectors an Account thereof under his or their Hands, which may be made known to the next Justice of the Peace.

We will next Propose some other Ways, very convenient for Raising Moneys, with the least Apprehension of those that pay it, if we consider what large Supplies of Money may be had this Way: And it is very necessary that all Persons do consult and find out the easiest Way and Means for Raising present Supplies to His Majesty.

The *Duty* upon *Salt* was the next thing to be considered; but that being already Granted, it will not be amiss to consider and examin, when a *Tax* was formerly laid, of a *Half-Penny* per Gallon, upon our own *Salt*; and a *Duty* proportionable upon *Foreign*; the Sum then accounted for, and paid in, was about *Thirty Thousand Pounds per Annum*; the *Salt* allowed for the *Fishery* being excepted; under the Shelter whereof abundance of Frauds were practised, several quantities passing under that Notion, that never came to that use: So we will suppose three times the afore-said Sum, is or ought really to be accounted for, and paid into His Majesty's Exchequer; besides, the *Foreign Duty* is very considerable, and the Kingdom having in it, at this time, one Third part more of *Salt Pans*, than in the time the *Duty* was first laid upon it; and, therefore, far greater quantities must be now Made and Sold: And tho the *Salterns* may pretend to leave off their Working and Making *Salt*, by reason of the *Duty* on *Coals* that are Water-born, there is not the least doubt or fear of that. For before the *Duty* of *Twelve Pence* a Bushel was laid upon *Salt*, those *Salterns* in the Northern Parts did Sell at *Twenty Six Shillings* a Wey; and now the *Duty* is *Forty Shillings* a Wey, the Maker Sells for *Four Pounds, Six Shillings* and *Eight Pence* a Wey; we would therefore know where the Maker has any Loss, or if he Pay any considerable part of that *Duty* to the King:
But

But the Generality of Complainers are such as get the most, when any *Imposition* is laid upon any Commodity, as in the Case of *Excise* and *Salt*. And it is most certain, that if this *Duty* were not laid, under which the *Salters* take the Liberty to Sell at their own Rates, *Salt* would be Sold again, in all the Northern Parts, at the Old Rate of *Twenty Six Shillings* a Wey, and where then would their Advantage be? So that the *Duty* upon *Salt* may very well be computed at *Ninety Thousand Pounds per Annum*, at least, besides Allowance for the *Fishery*.

Next, It will be a most convenient Way of Raising Money, if we consider what large Supplies may be had this way, no Sum of Money that the Necessity of the Kingdom can require being too great to be charged upon it.

England is a populous and liberal Countrey, and of a vast Expence; inasmuch, as were there an Estimate made of the whole, and the whole made to pay, as now some part of it doth, it is inconceivable the Value of it: For, if a *Custom* or *Imposition* on Foreign Goods, (for otherwise we cannot, it adhering still to our former Notion, that a *Custom* and *Excise* are but the same thing) we say, if the *Custom* of the Commodities of other Nations, that are spent among us, and no more of our own Manufactures than what we send beyond the Seas, do Raise to His Majesty *Seven Hundred Thousand Pounds*, or more, *per Annum*; What do we think may be Raised from those other of our Native Commodities that are spent among us, were they brought under the like *Imposition*? This being most certain, that the Expence upon our own Growth, Product and Manufacture, is abundantly more than our Expence of Foreign Goods, which will appear clearly by this; namely, That the Commodities of *Beer*, *Ale*, &c. (and no more of that neither than is Bought and Sold) do raise more Money than all the Foreign Goods Imported do amount to.

To make all this more manifest, and in order to a Recitation of Particulars, we would Propose one general Maxim, to which, if regard be had in the Settling the *Excise* of any

Commodities, it can never fail of the ends Proposed, and that is this. *Viz.*

That whatsoever Commodities be made Excisable, are to be of a large, universal and necessary Expence: Of a large Expence, otherwise, there will be a great Noise to little Purpose. If it be of an Universal Expence, then every Man will bear his Lot. If it be of Necessary Expence, there will be no avoiding the Use of that Commodity.

The Truth is, who-ever will thoroughly weigh this Maxim, shall, from the Inferences deducible from it, answer whatever Objections can be made against laying an *Additional Excise*. We have it all made good in the Instance of that *Excise* which is now settled, (*viz.*) *Beer, &c.* It is a Commodity of large Expence, and so a large Sum of Money is Raised from it. It is of Universal Expence, and so every Man pays his part in it: It is of a necessary Expence, and so necessary, as no Man can be without it; and therefore can never hinder Trade: And nevertheless all those Sums of Money that have been, for several Years, Raised from it, no Man can conclude, that there hath been so much as one *Barrel* of *Beer* the less Brewed for that *Imposition* that is laid upon it.

Things being thus far discussed, as to the grand Convenience of it, we will consider what particular *Goods* and *Commodities* will fall under these Rates, and become thus convenient to be put under an *Excise*.

Another thing of the like Large, Universal and Necessary expence, is our *Wool*, or *Woolen Commodities*, wherewith this Kingdom eminently abounds, and expands its self into many Branches; as *Cloth, Bayes, Tameys, Serges, Says, Stockings, Linsley-Woolsey, Stuff, Cottons, &c.* which are made in many Parts of the Kingdom, some Parts whereof pay no *Aulnage*, which may be very considerable, if all were brought to pay *Twelve Pence per Pound*, according to the Value of them: To be paid by him that doth first Buy them from the Maker, will, according to our Computation from the *Aulnage Duty*, amount to *Seventy Thousand*

Thousand Pounds per Annum, and this will be as easily collected as that is.

That this can do no Harm to our Trade at Home, will be clear, by referring to our former Maxim; nor can it prejudice our Trade Abroad, because the Rate proposed is so inconsiderable, as it can have no influence on Trade, to hinder the Sale of these Commodities we send out: If it should be thought to do so, there may be Provision made for what is Exported; but then, what is spent at Home we would Propose to go at a higher Rate.

Another Commodity, of a Large, Universal and Necessary Expence, is *Tallow*. It is little known what a vast Quantity of this Commodity is spent in *England*. It will bear an Excise of *Five Shillings* for every Hundred Weight. The Collection will lye best from the first Melter, giving him a Months Time for Payment, from the Time of his first Melting. The Value that this will amount to, will be best seen, by considering the Expence of this Commodity; as chiefly in *Candles*: *Five Shillings* upon the Hundred Weight of *Tallow*, will reduce them to near *Six Pence* upon every Dozen: Now, at this Rate, we observe, That the middle and meaner Sort of People spend as many, as, at *Six Pence per Dozen*, will answer a greater Sum than is paid for their Rooms, so that the Gentry and Nobility will consequently Pay considerably more: We find also, besides the standing Expence of private Families, there are accidental Expences; as those that are spent in *Taverns*, *Play-Houses*, at *Sea*, on *Ship-board*, and in *Churches*, *Mines* and *Collieries*; we find also many of our *Candles* Bought by Foreigners; and besides all these, the great Quantity of *Tallow* that is spent in making of *Soap*: All which will equal the Expence of private Houses, and, in the whole, may produce *Eighty Thousand Pounds per Annum*.

Another way for the Advancing this *Excise*, is, that the respective private Families in the several Counties in *England*, may

pay an *Excise* for their *Beer*, as all the Families in the City of *London*, and all other great Towns do, where the People take their *Beer* from the Common Brewer.

Now, to bring all Families to the same Standard, is surely no hard matter, save only the difficulty will be how to Collect it, since it will be so unfit to give such a Liberty to Officers, as to enter all private Houses, to take the Inspection; but this is easily prevented, by putting it into another way, *viz.* That every *Malster*, or *Maker of Malt*, shall give a true Entry of all the *Malt* he shall Sell; and whatsoever is Sold to any Private House, to Pay *Six Pence per Bushel*: This is one Way, and may be of great Advantage for other Purposes than what we are now speaking of: Or else, a Second way may be, to charge the whole Consumption of *Malt* with a *low Duty*, that is, at *Three Pence per Bushel*, to be paid by the Maker; and at this low Rate may be Raised *Two Hundred and Fifty Thousand Pounds* Annually, because of the vast Expence of it. We know it will be presently Objected, That by reason there is an *Excise* on *Beer*, this will be somewhat hard. To which we answer, No, not at this time, when *Malt* is at so moderate a Price to what it was formerly; which is such, as that all Persons would, notwithstanding this *Duty*, Brew their *Beer* at little more than one Third part of the Price they did Pay at that time. Could it be discerned, that those that Brew *Beer* for Sale (who will be the chief Persons that make the Objection) did, upon Consideration of the great Plenty, Sell twice as much for Money as they did before, or make it answerably good in the Quality, (which indeed cannot well be) there would not a Word be said more of this kind; but finding no such thing as this done, it cannot be taken amiss to Plead, that the King may have a little share in this Publick Benefit, and their Fellow-Subjects also, in being somewhat eased in other Payments. When the Parliament had Granted that Noble Royal Aid of *Five and Twenty Hundred Thousand Pounds*,
and

and afterwards seeing the King's Necessities require more Moneys, did they not very chearfully make an Addition, by Increasing those Rates formerly settled, when they saw their Rents in a manner falling. And shall these Men stumble at this small Addition, when their Profits are so Increasing, they may well take Notice how indulgent Authority hath been in not holding them to the Strictness of those Statutes all along, which did enjoin them to such Rates, Prices, and Measures in Selling their *Beer*, as should they have been held to observe, it would have hindered them more in One Year, than this would do in Two: So that from the whole we cannot but Propose, that while the Blessing of this great Plenty continueth, and the Prices of *Malt* not rising, it may, for some time, at least be submitted to this small *Imposition*. The Inspection of this being easily made, for all coming to the Cistern; it is as easie to see what *Barley* is steeped in a Cistern, and take an Account of it, as to know what *Beer* is set to work in a Tun. This small Duty being laid upon *Malt*, will be of the same Advantage as the Charging the Duty upon the *Coffee-Berry*, *Tea*, and *Chocolate*, at the *Custom-House* is found to be.

Another Commodity of great, Universal and Necessary Expence, is our *Leather* or *Hydes*: There are spent near Ten Thousand every Week, we are sure there are as many great Cattle Kill'd, from whence we take the Estimation. This Commodity is spent several ways; as in *Coaches*, *Boots*, *Saddles*, *Shoes*, *Holsters*, &c. A Duty of *Two Shillings per Hyde* on each great *Hyde*, *One Shilling* upon lesser *Hydes*, and *One Shilling* a Dozen upon *Calves-Skins Tann'd*, will, at that Rate, Raise about *Thirty Five Thousand Pounds per Annum*.

Another Commodity of Universal Expence, is *Hats*: They are of Three degrees; as *Beyers*, *Casters*, and *Felts*. *Four Shillings* on every *Bever*, *Twelve Pence* on every *Caster*, and *Six Pence* on every *Felt*, to be paid by him that first Buys them from the Maker, is a Rate which they will bear. What this

this will produce, it is hard to make an Estimation, in regard there are not such Rules to proceed by as in other things; but, undoubtedly, it will amount to *One Hundred Thousand Pounds per Annum*.

The next thing we shall name, is our Home-made **Silks**: They are of a large Expence, and Necessary too; by how much it is necessary for the Gentry to be distinguished from other Persons: Of which, divers sorts are made in *England*, and most consumed within our selves. These being judged Commodities of a more superfluous Expence, may bear the greater *Duty*, as *Twelve Pence* or *Eighteen Pence* on every *Twenty Shillings* Value: And this also must necessarily produce a good Sum of Money Annally, since we find, not only among our Gentry, but our Lower sort of People, yea, even unto Servants, *Silks* are made Common among them. What Sum of Money it may Annually produce, is likewise hard to compute, for the Value of them hath not been lately consider'd, but it cannot fail of producing a good Receipt of Money.

The last thing we shall mention, for the Advancement of Money this Way, is the bringing all the **Foreign Commodities** spent among us, to Pay the same Rate as they did in the Year 1656. and so for some Years following. This will Raise *One Hundred and Fifty Thousand Pounds*, or rather more. That this was no Prejudice to Trade, needs no other Proof, than that in those times; while these Goods paid these Rates, there was a greater Importation of them, than ever hath been since.

These are the Principal Commodities of a Large, Universal and Necessary Expence, upon which may be Raised a *Million of Money per Annum*, with the same Ease as the Money is now Raised from the present Rates of the *Customs*, and the *Excise* of *Beer*.

And to be a little earnest in the Case, What hath any Man to say against it, if he will reason by Arguments properly deduced from the Nature of Trade, and true Constitution of things.

things. What Difference is there between Raising Moneys this Way, and the *Customs*? What greater Difference is there in the Managing or Improving this now Proposed, than that which is already Settled? In the *Customs*, the *Merchant* makes his Entry, pays the Money, and receives it again in the Sale of his Goods. In the *Excise* of *Beer*, the *Brewer* doth the same. So here the *Salter*, the *Melters of Tallow*, the *First Buyers of Woolen Manufactures*, the *Tanner* for the *Hydes*, the *Malster* for his *Malt*, &c. in their several Capacities, make their Entry, pay the Money, and take it again in the Sale thereof: Where then is the Intricacy or Difficulty? or, What is this more than the *Customs* expanded into other Particulars?

Most of what is here Proposed, was ready some Years since to have been Offered to the Consideration of the Honourable *House of Commons*; but the Proposer did not then meet with any great Incouragement for it, until now, there being, at this time, great Occasion for Raising Money by the most Easie and Universal Way, in Order to save something of the *Land-Tax*, which is, and must be the standing Prop upon all Occasions. If these *Duties* be well managed, when laid on, there will not be any doubt, but very great and considerable Supplies of Money will be had to manage, and carry on the War against *France* with more Vigour than ever.

And whereas it may be said, This *Duty* being now laid on, the Sellers will set up extraordinary Rates upon their Commodities, and thereby get Estates out of the Ruins of them that Buy. It is answer'd, That great Care will be taken, that the Sellers may be kept to the Prices accustomed for some Years past, and shall not impose any more upon the Buyer than the *Duty* now laid upon the several Commodities.

Having attempted thus, in brief, to shew, according to the best of my Understanding, how a considerable Sum of Money may, with much Easie and Equality, be Raised by an *Excise*, on some few particular Commodities, for the
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carrying on the War against *France*; the laying the same, at some other *Excise*, as may be thought fit: As also, the further Improving of it on many other Particulars, not here set down, is, with all Humility, Submitted to the great Wisdom and Consideration of this Honourable House.

By Your HONOURS

Most Humble

and Obedient

Servant,

W. C.

Postscript.

P O S T S C R I P T.

TH E S E several Particulars following, as well as what has been Proposed before, being all very necessary to be made use of, will presently bring in very great Sums of Money, the *Duties* following being laid upon them, (which they may very well bear.)

Imprimis.

All **Great Black Cattle** of *England*, the Price being *Ten Pound* each, or more, to Pay for every *Head, Ten Shillings*, when they are Sold in Market; where all Persons shall be obliged to bring them for Sale.

Item. All **Black Cattle** of *England*, under the Rate of *Ten Pounds*, and above *Three Pounds*, to pay *Five Shillings* per Head, and all under *Three Pounds*, to pay *Two Shillings* and *Six Pence*.

Item. All **Calves** that are Sold in the Market for *Twenty Shillings*, or above, to pay *One Shilling*; and all under that Rate to pay *Six Pence* a piece.

Item. All **Large English Sheep** that are Sold for *Fourteen Pound* a Score, or upwards, to pay *Six Shillings* and *Eight Pence* per Score.

Item. All **Smaller Sheep** that are Sold for *Seven Pounds* a Score, or under, to pay *One Shilling* and *Eight Pence* a Score; and for **Lambs** the same.

C

Item.

Item. All **Oreat Swine**, Sold for above *Twenty Shillings*, to pay *Twelve Pence* a piece; and for those under that Price, to pay *Six Pence* a piece, of any Sort.

Item. For all such **Black Cattle** as are brought from *Scotland*, which have, for many Years, been exempt from Paying any *Duty*: The Importer may now be obliged to make Entry of all such **Cattle, Sheep** and **Horses**, at *Carlisle* or *Berwick*, and there pay for each Head of **Black Cattle** *Two Shillings*.

Item. That every Score of **Sheep** from *Scotland* shall pay *One Shilling* and *Eight Pence*, **Lambs** *Ten Pence*; and for every **Horse** and **Mare**, *One Shilling*.

Some

Some things are here Offered, making easie to be understood the Equality of Rates that is set upon those enumerated Commodities Proposed. The Method of Surveying the Rooms, and Collecting the Duties, as 'tis said in the Proposal; and with what little Trouble those great Sums may be brought, and that very suddenly into His Majesty's Exchequer.

WE begin with a Duty upon Rooms, which may be Survey'd thus: And that the People may not be disturb'd with seeing strange Faces amongst them, it will be best to have the Constable of every Parish and a Church-Warden, taking with them an Officer, appointed by the Right Honourable the Lords of the Treasury, by deputation, who may survey each House, not so early in the Morning, as to disturb the Family, nor at Dinner-time, nor late at Night; so having made their Entry of the Number of Rooms in every House that are chargeable with the Duty, they shall fairly Write a List thereof, Signed under their Hands, and present the same to the Justices of the Peace, at their Sessions, which may be kept as a Record, and a Duplicate thereof given to the Collector or Collectors in their Districts, who is thereby to receive the Moneys, either at a convenient Office, appointed for that use; or, otherwise, as may be thought or found most convenient for the Subject.

Next, We will shew the Easiness and Inconsiderableness of this *Duty* in its self, though, in the main, much Money will come in by it. We will say, that no Person of Quality Paying this *Duty*, or indeed any else, will, in a little time, know or trouble themselves with the Payments : For, we do affirm, That if they will spare out of their Kitchen, in one whole Year, the Expence but of one quarter of Beef, out of their former Consumption, that Money will discharge the Duties laid upon their *Rooms*, or expended in *Salt*. For we say, a Person of Quality will have eaten in his House, and that very often, a quarter of Beef, which will cost *Forty Shillings* ; and it is a great House that will be charged with Thirty Rooms, and then will remain for *Salt Ten Shillings* ; and so in a private Gentleman's Family, a quarter of Beef will cost *Thirty Shillings*, and the House will seldom have more than Fifteen Rooms to pay for, and the remains will discharge the *Duty* of *Salt* with Advantage ; it will likewise be so in all other Families. As for all Publick Houses or Lodgings, that Money will readily be paid ; for they will soon receive the same again from such as lodge or deal with them. The Tenant must answer the *Duty*, and the Landlord and he share the Payment equally if they think fit. The Houses once surveyed are never to be so again ; but Additions and New Houses are to be surveyed. A House wherein there is no Dweller is not to be surveyed, until the Landlord or Tenant be Possess'd, or Dwelling there. It is hop'd thus much may serve, to shew the Cheapness and Easiness of this *Duty*, and the Rule to survey by.

Next is *Salt* ; That *Duty* is not here, as in *France*, forc'd upon the Subjects, and they obliged to take *Salt* either according to the Quality of the Person, or Number in Families ; and though the *Duty* be considerable in the whole, and will raise, as is Proposed, much Money ; yet being spent in private Families, and in none above Six Bushel in a Year, the way before-mentioned, as to Expence of all private Houses, may

may satisfie how easie it is to all sorts of People: If so for private Families, From whence will these great Sums arise that have been Propos'd? It is Answered, That though the *Fishery* and over-Sea *Salt* be provided for, yet the Quantities spent in Serving the Royal Navy, the Victualling of it, and all Merchant Ships, and such as Trade into all Parts of the World; as also, in all sorts of Flesh or Fish that are cur'd at Home, and sent Abroad, and in making of Cheese, and saving of Butter; all which cause the Expence of *Salt* to be very great, and the *Duty* returns again insensibly into the first Depositor of the Money: And a great Happiness in this, and in the other Proposals, is, That no Man is forc'd to Pay any of these *Duties*, but such as please, and have Occasion for them.

The next is *Tallow*: That *Duty* may well be paid, and Collected with as much Ease as any other: It will bring in much Money; the particular Ways of Expence, and of other Commodities made from it, may be sufficient to evince the same, as is express'd in the Proposal.

As for the *Duty* of *Salt*, it is hoped what has been said in the Proposal may be sufficient, and needs not any further Arguments.

And as for *Woolen Manufactures*, what is said of them may be thought a very easie *Duty*, there being no *Duty* laid upon *Wool Unwrought*; and, in a few Months, the Payer will not well know, or at least consider, when he has paid it.

And so for *Hats*, no *Duty* being on *Wool*, the *Felts* need not be much advanc'd in their Rates, nor other *Hats*, none being obliged to Pay, but left to their selves, either to Buy, or not to Buy.

Now, for all *Tann'd Leather*, no other being Chargeable; *Great Hydes* at *Two Shillings*, *Less* at *One Shilling*, and *Calves Skins* *One Shilling per Dozen*. None need to fear it will much advance the Price of either *Shoes* or *Boots*, if the People be Justly dealt withall.

As for Example. One *Ox Hyde* and a *Cow Hyde*, with Two *Calves Skins*, will make Twenty Four pair of large *Shoes*, which will not (according to the *Duty* laid upon them) come to more than *Two Pence* a *Pair of Shoes*; and what great matter is this; for some wear but one *Pair*, others Two, some Three, and very few Four in a whole Year; so that *Two Pence* a *Pair* will just pay the *Duty* on *Shoes*. But it were good a *Proclamation* were set forth to ascertain the Rates upon several Commodities, that the Subjects might not be impos'd upon by the Injustice of the Sellers; yet it is believed that few Buyers would be pleased to be confined, thinking their Pennyworths the worse for being Cheap.

And for *Silks*, what hath been said in the Proposal, may be thought sufficient; for it is certain, never were there more Worn or Imported than when a great *Duty* was upon them; nor was it ever known in this Kingdom, that any *Duty* or *Imposition*, laid upon any Commodity, either Foreign or Domestick, did ever hinder the Sale or expence thereof; and it is well known, that very great Advantages has befall'n the *Brewers*, *Vintners*, and *Victuallers*, and all Trading in *Liquids*, since *Duties* have been laid; some in Ten Years Buying Estates of several *Hundred Pounds per Annum*; so it is concluded, That the *Duties* and *Impositions* upon Eating, as well as Drinking, and other ways, will never hinder Trade, or lessen the Consumption of any Commodity, as is said in another Place.

If it be thought that the *Duty* on *Great Cattle*, *Sheep*, &c. will heighten the Prices of *Meat*; that is little to be feared, if the *Butchers* be any ways Just. For instance, we will set down but One Rule; as thus, An *Ox* or *Cow* under the Price of *Ten Pounds*, pays *Five Shillings* *Duty*; that *Ox* or *Cow* being killed may Weigh Six or Seven Hundred, and some a Thousand Weight: Now, to bring this to a Certainty, we will reduce the same to Five Hundred, at Six Score to the Hundred, the said *Ox* or *Cow* we will divide into Five Quarters; one of which

which being the *Hyde and Tallow*, we will lay aside, there being a *Duty* intended on them ; and then the other Four Quarters we will charge with the *Five Shillings* Duty, and taking the Weight of every Quarter to be Six Score Pounds, the *Duty* to be paid again to the *Butcher*, will charge the *Beef* but with half a *Farthing* a Pound at the most : And as for *Great Sheep*, the *Duty* being but *Four Pence* a *Sheep*, will not be near a *Penny* a Quarter ; and where then is this great Cause for Fear.

And now, to draw towards a Conclusion, 'tis Humbly Propos'd, that these several *Duties*, whether called by the Name of an *Aid*, or the Name of a *General Contribution*, for Easing, Quieting, and Settling the Minds of the Subjects, during the *New Coinage* ; or a *Tax*, or a *Necessary Gift*, or a *Seasonable Supply*, an *Excise*, or *Imposition*, it matters not much under what Denomination it goes ; but we are sure, the *Duties* will not fail of being well and readily paid. These things being Granted and Settled, either for Carrying on the War against *France*, or as a Fund for Raising *Two Millions*, for the Enabling His Majesty to take in, and make good to His Subjects, all manner of Damages they might sustain by their having Received any *Clipt* or *Counterfeit Money*, or through Ignorance, any *Mixt* or *Base Metal*, of what Kind or Nature soever, that had the Face of Majesty on it.

And it is also Humbly Propos'd, That until such time as Money can be Coyned, all *Bad* and *Clipt Money* may be suffered to pass from Hand to Hand, until it comes to be paid by *Taxes*, *Loans*, *Customs*, *Excise*, or any other way, into the Receipt of the *Exchequer* ; and that *Guineas* also be suffered to pass in Payment, as now, at *Thirty Shillings*. By these Ways, all such Money will be brought into the *Exchequer* in a very little time ; and, it is hoped, in much less than a Year, not one piece of *ill Money* will be seen or found in the Nation : The Shortness of the Time will hasten the Money into the *Exchequer*, and so leave very little room for the *Clippers* : But
Care

*Care must be taken to prevent our Neighbours tramping upon us in the little Time allowed for such *Guineas* and *Money* to pass. These are Means, if well apply'd, will Ease the People that are now Distracted, they having no Sort of Money that will enable them either to Pay their Debts, or, indeed, Buy Bread for their Families, but at double Rates. The Way and Method to be used for Commanding all Persons, as well to Receive, as Pay what Sorts of Money they have, and so to pass from Hand to Hand, until it be lodg'd in the *Exchequer*, as is afore-said, and disposed of according to Order, is wholly left to the Great Council of the Nation.

The Subjects upon this will be wonderfully satisfied, and all the small Trades be kept on with Pleasure: From hence we may take a Prospect of the future Happiness and Greatness of our Nation, which will be the most Glorious of all her Neighbours, who will be much disappointed in their Measures concerning our Government: And as we, who are now Living, have cause, so those that succeed us, will have great Reason to acknowledge the great Prudence and wonderful Actions of the *Parliament of England* in the Year 1691. Under our Great and Glorious, and also Victorious King *WILLIAM*, whom we Pray may long Reign over Us.

And now, should these *Duties* be thought fit to be laid, and continued for some Time, we do believe there will not (during the Continuance thereof) be any Need or Cause of laying the former, or any other *Tax*, on *Land*s, which being the standing Prop of the Kingdom, ought to be secur'd, as much as possible, from *great Taxes*.

